

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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DELPHI CORPORATION,

Debtor.

In Re: Case No. 05-44481

Chapter 11

Honorable Robert D. Drain

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**RESPONSE OF ARNOLD CENTER, INC. TO DEBTORS' NINETEENTH OMNIBUS
OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C. §502(b) AND
FED.R.BANKR.P. 3007 TO CERTAIN (A) INSUFFICIENTLY DOCUMENTED CLAIMS,
(B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS,
(C) UNTIMELY CLAIM, AND (D) CLAIMS SUBJECT TO MODIFICATION,
TAX, CLAIMS SUBJECT TO MODIFICATION, MODIFIED CLAIMS ASSERTING
RECLAMATION, AND CONSENSUALLY MODIFIED AND REDUCED CLAIMS**

Claimant Arnold Center, Inc. ("Arnold Center"), makes this response with respect to the Debtors' Objection to the Arnold Center's claim #12197 in the amount of \$135,298.72.

1. The Arnold Center delivered goods and services to the Debtors with an invoice value of \$135,298.72 which remains unpaid.
2. Until the Debtors' objection, the Arnold Center was unaware that the Debtors challenged the value or quality of any of the invoiced goods.
3. Although it is unclear, it appears that the Debtors have requested the Court to disallow the last invoice in the amount of \$59,905.57.
4. It is unclear why the Debtors assert that the full amount of its claim in the amount of \$135,298.72 is still due and owing and that there are no defenses to the claim.
5. Arnold Center's claim outlines in detail by invoice, invoice number, date of invoice, purchase order and part number, which gives rise to each account.

Wherefore, Arnold Center requests this Court dismiss the Debtors' Objection and all the Arnold Center's claim in the full amount of \$135,298.72.

LAMBERT, LESER, ISACKSON,
COOK & GIUNTA, P.C.

/s/ Susan M. Cook

Date: August 8, 2007.

By:

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